

## **ARTICLE VIII**

### **TAX ADMINISTRATION**

#### **Power to Tax**

Section 72. The City Council shall have the power under the provisions of state law to levy, assess and collect an annual tax upon taxable property within the city to the maximum provided by the constitution and general laws of the State of Texas.

#### **Property Subject to Tax; Method of Assessment**

Section 73. All property, real, personal, or mixed, lying and being within the corporate limits of the City of College Station on the first day of January in each year, not expressly exempted by law, shall be subject to annual taxation according to the procedures set forth in the constitution or general laws of the State of Texas.

#### **Taxes; When Due and Payable**

Section 74. All taxes due to the City of College Station shall be payable to the City of College Station or such other person or entity as may be designated by the City Council, and may be paid at any time after they fall due. Taxes shall be due and shall become delinquent as provided in the TEXAS TAX CODE, as amended, which code further provides for delinquent taxes, interest, and procedures for the collection of taxes.

#### **Seizure and Sale of Personal Property**

Section 75. The seizure and sale of personal property for taxes due shall be accomplished according to the provisions of the TEXAS TAX CODE, as amended.

#### **Tax Liens**

Section 76. The tax levied by the City shall be a first and prior lien upon the property upon which the tax is due, which lien may be enforced and foreclosed according to the provisions of the TEXAS TAX CODE, as amended.